6640/59442

FEB 1 7 2004 33

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:

Kensaku Abe et al.

Serial No.:

09/529,269

Filed

April 10, 2000

For

ACOUSTIC APPARATUS AND HEADPHONE

Group A.U.:

2643

I hereby certify that this paper is being deposited this date with the U.S. Postal Service in first class mail addressed to: Commissioner for Patents, P.O. Box

Examiner

Lun S. Lao

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Technology Center 2600

Jay H. Maioli Reg. No. 27,213

1450 Alexandria, VA 22313-1450

February 13, 2004

February 13, 2004 1185 Avenue of the Americas New York, NY 10036 (212) 278-0400

PETITION FOR TWO-MONTH EXTENSION OF TIME

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Applicant(s), through the undersigned attorney, hereby petition(s) the Commissioner of Patents and Trademarks to extend the time for responding to the Office Action dated September 15, 2003 for two months from December 15, 2003 to February 15, 2004.

02/19/2004 SZEWDIE1 00000023 09529269

02 FC:1252

420.00 OP

Submitted herewith is a check for \$420.00 to cover the cost of this extension. Any deficiency or overpayment should be charged to Deposit Account No. 03-3125. A duplicate copy of this sheet is enclosed.

Respectfully submitted, COOPER & DUNHAM LLP

Jay 4. Maioli Reg. No. 27,213

JHM:gr